

ABSTRACT

A periodical auditing system (1) includes an auditing periods definition module (10), a data collection module (11), a data transmission module (12), a return receipt identification module (13), a data carrying module (14) and a data inquiry module (15). A periodical auditing method includes the following steps: (a) defining auditing periods; (b) collecting demanded data on auditing, converting the demanded data on auditing into an electronic auditing file, and transmitting the electronic auditing file; (c) downloading a return receipt; (d) determining whether the declaration is acceptable; (e) determining whether information on book inventory matches information on physical inventory; and (f) carrying forward book inventory to a next auditing period.